Directs that a copy of the Report of Transfer of Charge of Gazetted Officers sent to the Accountant-General should, in future, be simultaneously sent to the Treasury Officer and the Head of the Department concerned.

CIRCULAR.

No. FL. (B) 1127-237—C.R. 2-53-2, DATED BANGALORE, THE 16TH APRIL 1953.

As per Article 142 of the Mysore Financial Code, Volume I, every transfer of charge of a Gazetted Government servant proceeding on leave or on transfer or returning from leave, should, without fail be reported by post on the same day to the Accountant-General.

Copies of the report of transfer of charge sent to the Accountant-General, should, in future, be *simultaneously* sent to the Treasury Officer and the Head of the Department concerned.

In the copies of the reports sent to the Accountant-General, Mysore, and the Head of the Department, a certificate to the effect that "a copy of the report of transfer of charge has been sent to the Treasury Officer,..... Treasury, on....." should invariably be recorded thereon.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Prescribes modified procedure for deduction of income-tax at source for Rent-Free residences occupied by Government Servants.

READ—

Government Order No. Fl. (B) 3870-90—T.S. 2-52-1, dated the 23rd July 1952, prescribing the procedure for deductions of income-tax at source for Rent-Free Residences occupied by Government servants.

2. Letter No. F. 35 (38)-I-T.—52, dated the 27th December 1952, from the Secretary to the Government of India, Ministry of Finance (Revenue Division), suggesting certain modifications in the matter of levying income-tax from officers occupying Rent-Free Residences.

ORDER NO. FL. (B) 1238-348—T.S. 2-52-3, DATED BANGALORE, THE 16TH APRIL 1953.

It was directed in the Government Order dated 23rd July 1952, that the disbursing officers should take into account the value of rent-free accommodation occupied by Government officers for the purpose of computation of income-tax to be deducted at source at the time of payment of salary and that the value of such residences (excluding value of rent-free furniture, water, electric power and other services) should not ordinarily be taken more than 10 per cent of the salary of the officer.

The Government of India now consider that a distinction should be made between furnished and unfurnished residences. It is accordingly directed that value of rent-free residences provided by an employer should be taken (i) in the case of an unfurnished residence at 10 per cent of the employees salary, and (ii) in the case of a furnished residence at 12½ per cent of the salary, subject always to the right of the employee to claim the adoption of the actual rental value of the perquisite should it be less than the above percentages. For this purpose, the term salary shall be taken to include—

(*a*) Pay and Pensions;
(*b*) Payments and fees, if such payments or fees are received in the shape of a fixed addition to the monthly pay and allowances as part of the authorised remuneration of a post;
(*c*) Compensatory allowances, other than Travelling allowance and Dearness allowance;
(*d*) Exchange compensation allowance.

The change will take effect from the financial year 1952-53, *i.e.*, in respect of salaries and perquisites due after 31st March 1952.

The Accountant-General has since brought to the notice of Government that the information required in pursuance of the Government Order dated the 23rd July 1952 has not been furnished to him so far. As income-tax will have to be deducted in the salary bills of Government servants, early action may be taken by the officers in charge of Government buildings to furnish the required information immediately to the Accountant-General as well as to the concerned Disbursing Officers.

M. SHAMANNA,
Secretary to Government,
Finance Department.

FOREST AND AGRICULTURE SECRETARIAT

Passes review on the Administration Report of the Marketing Department for the year 1950-51.

READ—

Letter No. M.D.N. 3—51-2, dated 26th December 1951, from the Chief Marketing Officer, forwarding the Administration Report of the Marketing Department for the year 1950-51.

ORDER No. A.F. 10819-910—MART. 24-52-2, DATED BANGALORE, THE 6TH FEBRUARY 1953.

Recorded.

1. Sri N. S. Hirannayya, M.A., Commissioner for Rural Development and Depressed Classes and Registrar of Co-operative Societies in Mysore, was in charge of the Marketing Department during the year under report. The total cost on account of the administration for the year was Rs. 55,400 as against Rs. 27,100 in the previous year, the increase being due to the transfer of the Weights and Measures Establishment to this Department from the Industries and Commerce Department.

2. *Administration of Special Acts.*—(*a*) The Mysore Weights and Measures Act was in force in 100 places in the State. During the period under report 74,602 units of weights and measures were presented as against 52,048 in the previous year and out of which 70,127 units were certified for correctness. A sum of Rs. 6,900-2-9 was realised as testing fee as against Rs. 3,065-13-3 in the previous year.

One hundred and sixty-seven prosecutions were launched during the year, out of which 153 cases ended in conviction; one case was discharged, another was withdrawn and 12 cases were pending at the end of the year. A sum of Rs. 2,480-8-0 was realised as fines as against Rs. 1,335 in the previous year.

(*b*) (i) *Regulated Markets.*—Under the Mysore Agricultural Produce Market Act, the Regulated Markets at Tiptur, Davangere and Mysore worked satisfactorily during the year, the amounts collected as Market Cess and Licence fee on the several commodities sold being Rs. 11,333-13-9, Rs. 50,961-12-3 and Rs. 28,300-0-0, respectively.

(ii) *Other Regulated Markets.*—Schemes for the establishment of Regulated Market at Chitaldrug, Shimoga, Arsikere and Tiptur were sanctioned during the year. The question of establishing Regulated Markets at Sira and Santhemarana-halli for Tobacco and Silkworm cocoons, respectively, was pursued.

(*c*) *The Mysore Agricultural Produce Grading and Marking Act.*—The grading of eggs at the five Egg Grading Stations and of Oranges at the Coorg Orange Growers' Marketing Co-operative Society both at Bangalore and Mysore was continued.